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[Signature]
 Guy Yonay Reg. No. 52,388

Regarding the following Application:

Applicant(S): YELLIN, Daniel et al. Examiner: WANG, TED M

Serial No./ 10/632,843 Group Art Unit: 2611
 Patent No.:

Filed/Issued Date: August 4, 2003 Attorney Docket No.: P-2654-US1

Title: A CHANNEL ESTIMATOR

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dated <u>September 27, 2006</u> |
| <input type="checkbox"/> Transmittal Sheet for Entering National Phase
Containing:
____ Pages of Specification
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DEC 26 2006**Attorney Docket No.: P-2654-US1****IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant(s): YELLIN, Daniel et al. Examiner: WANG, TED M
Serial No.: 10/632,843 Group Art Unit: 2611
Filed: August 4, 2003
Title: A CHANNEL ESTIMATOR

RESPONSE

Mail Stop Amendment
Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

Sir:

This Amendment/communication is filed in response to the Office Action dated September 27, 2006 issued by the United States Patent and Trademark Office in connection with the above-identified Application. A response to the September 27, 2006 Office Action is due December 27, 2006. Accordingly, this Amendment is being timely filed.

Kindly consider the following remarks

Remarks begin on page 2 of this paper.